

Systematic literature review: The effect of technology utilization and internal supervision on the quality of financial reports

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ABSTRACT

This study seeks to examine the impact of technology use and internal oversight on the quality of financial reports through a Systematic Literature Review (SLR) methodology. The study gathered 30 pertinent journal papers published from 2020 to 2025 via Google Scholar. The data were subjected to thematic analysis to discern patterns, correlations, and discrepancies in prior findings. The findings demonstrate that the deployment of information technology, encompassing accounting information systems like AIS and governmental applications, typically enhances the accuracy, timeliness, and reliability of financial reporting. Nonetheless, numerous studies indicate variable results, implying that the efficacy of technology is contingent upon the quality of execution, user proficiency, infrastructure preparedness, and organizational backing. Internal supervision, encompassing internal audit and control systems, regularly demonstrates a substantial and favorable effect on the quality of financial reports by improving transparency, compliance, and error mitigation. The amalgamation of efficient technology and robust internal oversight yields superior outcomes. This study underscores the significance of governance, human resources, and system preparedness in attaining superior financial reporting, particularly within the public sector framework.

Keywords: Technology Utilization; Internal Supervision; Financial Report Quality; Accounting Information Systems; Systematic Literature Review

1. INTRODUCTION

Rapid advancements in information technology have significantly altered financial reporting systems, transitioning them from traditional manual methods to integrated computerised systems. The implementation of technology via accounting information systems (AIS), including governmental applications like SAKTI and other electronic accounting systems, facilitates organisations in the efficient and accurate collection, processing, and reporting of financial data. AIS is essential in converting raw financial data into significant information that facilitates decision-making and organisational governance (Kimani, 2024; Zaçe & Shuli, 2025). The installation of information systems enhances the quality of financial information by ensuring critical features such as dependability, timeliness, and relevance, which are crucial for superior financial reporting (Fitriati & Susanto, 2017). The incorporation of technology fortifies internal control systems and mitigates the risk of errors and fraud, therefore improving openness and accountability in financial reporting.

Internal auditors are essential for preserving the integrity and precision of financial reports. The internal audit function guarantees that accounting operations adhere to specified protocols, assesses internal control systems, and identifies any errors or fraud. Internal auditing is characterised as an impartial and objective assurance function designed to enhance organisational efficacy through the assessment of risk management, control, and governance processes (IIA, 2017). Numerous empirical studies demonstrate that the efficacy of internal auditing substantially boosts the quality of financial reporting by improving accuracy, transparency, and adherence to standards (Fayyaz et al., 2025). Consequently, efficient internal auditing immediately facilitates the generation of dependable and high-caliber financial reports that satisfy stakeholders' requirements.

However, despite the growing body of literature on the role of information technology and internal audit in financial reporting quality, several recent studies reveal notable research gaps. Recent empirical research by Siddique et al. (2022) highlights that most studies on Accounting Information Systems (AIS) primarily focus on private sector organizations, while limited attention is given to public sector environments, particularly those utilizing government-specific applications such as SAKTI. This creates a contextual gap, as public sector financial reporting involves different regulatory frameworks, accountability mechanisms, and operational complexities.

Study Alharasis et al. (2025) demonstrates that audit quality functions as a moderating variable in the link between the primary variables (earnings management and ESG). Recent studies have started to include the moderating influence of audit quality, however this is confined to particular circumstances. Furthermore, new findings from Faugere (2024) indicate that discrepancies in research outcomes are partially attributable to variations in measurement indicators of financial reporting quality and the level of technology adoption maturity. Nonetheless, few research systematically synthesises these variances through a structured methodology like Systematic Literature Review (SLR), resulting in a methodological deficiency.

This study presents numerous innovations based on these gaps. This research simultaneously examines technology utilisation (AIS, SAKTI, and electronic systems) and internal audit within the framework of financial reporting quality, offering a more comprehensive perspective. This study employs a Systematic Literature Review (SLR) methodology to systematically map, compare, and synthesise empirical findings, a thorough application that is uncommon in this subject area. This research highlights the public sector setting, namely government accounting procedures, which have been inadequately addressed in previous studies. This study aims to enhance comprehension of the drivers of financial reporting quality and to discover consistent trends in prior empirical findings.

This study intends to thoroughly analyse and integrate empirical evidence about the impact of information technology usage and internal auditing on the quality of financial reporting. The study examines the function of Accounting Information Systems (AIS), including government applications like SAKTI, in improving the accuracy, timeliness, and dependability of financial reports. This study aims to assess the role of internal audit functions in promoting transparency, compliance, and the efficacy of financial reporting systems. The study seeks to examine discrepancies identified in prior research regarding the influence of technology and internal audit on the quality of financial reporting.

This research use a Systematic Literature Review (SLR) methodology to identify existing research gaps and offer recommendations and directions for future investigations in this domain.

2. METHOD

This study uses the Systematic Literature Review (SLR) method, which involves evaluating, identifying, and interpreting existing research as a whole. The researchers reviewed articles on topics relevant to the study. The reviewed articles were then studied in depth by the researchers. There are five SLR techniques that are carried out, namely formulating research questions, searching for and collecting writings that are relevant to the research problem, evaluating and classifying the collected articles, presenting and processing the data, then interpreting the findings in the articles and drawing conclusions.

The first thing the researchers did was to select the theme to be studied. The theme chosen by the researchers was IT and Internal Control as the theme used in the study. Then, they collected literature study data by searching for articles from Google Scholar using the keywords “Utilization of Technology and Internal Control on Financial Statement Quality.” The researchers obtained 30 articles from 2020 to 2025 to be reviewed, analyzed in detail, and in accordance with the research topic.

3. RESULTS AND DISCUSSION

3.1 RESULT

Table 1. Research Results

No	Authors	Title	Research Result
1.	Eris Lestari (2025)	“Pengaruh Pengawasan Internal, Sistem Prosedur Keuangan, Kompetensi SDM, Teknologi Informasi dan Komitmen Organisasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Magelang”	All variables exert a favorable and significant influence on the quality of financial statements.
2.	Hendra Hafid Permadi et al. (2024)	“Analisis Penerapan Sistem Akuntansi Keuangan Daerah Dan Aktivitas Pengendalian Internal Terhadap Kualitas Laporan Keuangan Di Pemerintah Daerah”	1) The introduction of the regional financial accounting system positively influences the quality of financial reporting, albeit the impact is not substantial. 2) The internal controls implemented have a negative impact that is not significant on the quality of the report.
3.	Ramdany & Setiawati (2021)	“Analisis faktor-Faktor yang mempengaruhi kualitas laporan keuangan Pemerintah”	1) The implementation of SAKTI positively influences and significantly enhances internal control over the quality of financial reporting. 2) Human resource competencies exert no substantial influence on the quality of government financial reporting.
4.	Amanda Yulia Damayanti et al. (2024)	“Pengaruh Pemanfaatan Teknologi Informasi Akuntansi, Kompetensi SDM, dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Pada OPD Kabupaten Kebumen”	1) The utilization of accounting information technology does not influence the quality of LKPD. 2) Human resource competence and internal control positively influence the quality of LKPD.
5.	Lusiana & Akhmad (2023)	“Pemanfaatan Teknologi Informasi dan Pengawasan Keuangan terhadap Kualitas Laporan Keuangan”	1) The utilization of information technology does not yield a favorable or substantial impact on the quality of financial reports. 2) Financial supervision has a positive and

No	Authors	Title	Research Result
			significant effect on the quality of financial reports
6.	Cahmawati & Romandhon (2021)	“Pengaruh Peran Teknologi Informasi, Kompetensi Sumber Daya Manusia, Peran Internal Audit dan Standar Akuntansi Pemerintah terhadap Kualitas Laporan Keuangan (Studi Empiris Pada SKPD Kabupaten Wonosobo Periode 2016-2018)”	All variables are influential and significant to the quality of financial statements.
7.	Heinrich & Probohudono (2023)	“Pengaruh Sistem Pengendalian Intern Pemerintah (SPIP) dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah: Studi Kasus pada Pemerintah Kabupaten Kaimana”	The Government Internal Control System (SPIP) and the effective utilization of information technology significantly influence the quality of financial reports within the Kaimana Regency Local Government.
8.	Lantu et al. (2023)	“Pengaruh Penerapan Standar Akuntansi Pemerintahan dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Minahasa Utara”	<ol style="list-style-type: none"> 1) The deployment of SAP exerts a good and considerable partial influence on the quality of the financial reports of the North Minahasa Regency Government. 2) The utilization of IT has no partial influence and is not substantial on the quality of the financial reports of the North Minahasa Regency Government. 3) 3) The analyzed data indicates a positive correlation, demonstrating that the integration of SAP and information technology significantly enhances the quality of financial reports produced by the North Minahasa Regency Government.
9.	Firza & Akbar (2024)	“Pengaruh Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan Pemerintah dengan Komitmen Organisasi Sebagai Variabel Moderating”	<ol style="list-style-type: none"> 1) The utilization of information technology substantially influences the quality of financial accounts. 2) Internal control mechanisms influence the integrity of financial statements. 3) Organizational commitment moderates the impact of information technology utilization on the quality of financial statements. 4) Organizational commitment moderates the impact of internal control systems on the quality of financial statements.
10.	Viyurintina & Sisdiyanto (2024)	“Good Governance dan Kualitas Laporan Keuangan Pemerintah (Studi Kasus Pemerintah Daerah Provinsi Lampung)”	<ol style="list-style-type: none"> 1) Improvements must be implemented in financial reporting to attain effective governance. 2) Concrete measures must be implemented to enhance the quality of financial reporting and reduce the likelihood of errors and fraud.
11.	Aronggear et al. (2023)	“Analisis Kualitas Informasi Akuntansi Diukur dengan Kualitas Akrual Sebelum dan Selama Pandemi Covid-19”	<ol style="list-style-type: none"> 1) Statistical test results based on standard deviation values before and during the COVID-19 pandemic are smaller than the mean value, indicating low data deviation. 2) The normality test results are evident

No	Authors	Title	Research Result
			from the One-sample Kolmogorov Smirnov Test, as indicated by the Asymp. Sig. (2-tailed) values of 0.064 prior to the COVID-19 pandemic and 0.867 during the pandemic, signifying that the data was normally distributed both before and during the COVID-19 pandemic.
			3) findings of the Paired Sample t-Test Statistics indicate that the mean accrual quality prior to the COVID-19 pandemic was 78.607.85% greater than the mean accrual quality during the pandemic, which was 189.59%. During the COVID-19 pandemic, corporations demonstrated increased efficiency in timely debt repayment.
12.	Himawan et al. (2023)	“Sistem Pengendalian Internal dan Pemanfaatan Teknologi Informasi Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah”	Internal control systems and the use of information technology have a partial and simultaneous effect on the value of financial reporting information.
13.	Ayem & Amahala (2023)	“Pengaruh Pemanfaatan Teknologi Informasi, Sistem Informasi Akuntansi dan Komitmen Organisasi terhadap Kualitas Laporan Keuangan (Studi Kasus Pada Pemerintah Daerah Kota Yogyakarta)”	1) The utilization of information technology and accounting information systems influences the quality of financial accounts. 2) Organizational commitment does not influence the quality of financial statements.
14.	Ukkas et al. (2022)	“Pengaruh Pemanfaatan Teknologi Informasi, Pengendalian Intern Akuntansi dan Pengawasan Keuangan Daerah terhadap Ketepatan Waktu Pelaporan Keuangan Pemerintah Daerah (Suatu Kajian Studi Literatur Manajemen Keuangan Daerah)”	All variables exert a beneficial and significant influence on the punctuality of local government financial reporting.
15.	Sugiarti & Hasanah Setyowati (2024)	“Pengaruh Kompetensi Sdm, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Internal terhadap Keandalan Laporan Keuangan”	1) Simultaneous results indicate that human resource competence, information technology use, and internal control systems positively and significantly influence the trustworthiness of financial statements. 2) Partial results show that information technology utilization and internal control systems have a positive and significant effect on financial statement reliability. 3) Human resource competencies do not have a significant effect on the reliability of financial statements.
16.	Putri & Triandi (2020)	“Pengaruh Audit Internal terhadap Kualitas Laporan Keuangan Studi kasus pada PT Damar Bandha Jaya Corp. Bogor”	All independent variables are influential and significant to the quality of financial statements.
17.	Eisano et al. (2020)	“Analisis Implementasi Audit Internal Pada Kualitas Laporan	1) PT BPR Kranji Krida Sejahtera does not yet have an internal auditor because the

No	Authors	Title	Research Result
		Keuangan (Studi Kasus Pada PT BPR Kranji Krida Sejahtera)”	Board of Commissioners and Board of Directors feel that the functions of an internal auditor can still be handled by them. 2) PT BPR Kranji Krida Sejahtera implements internal audit principles even though it does not have an internal auditor. This implementation is carried out by prioritizing the CAMEL BPR value. 3) The implementation of internal audit principles for financial reporting is carried out by rechecking the financial reports issued by the system and checking the accuracy of the CAMEL value carried out by the accounting department. 4) The effectiveness of internal audit implementation on the quality of BPR financial reports is still relatively low because many of the IIA and OJK guidelines have not been met by this BPR, and the financial reports produced still have shortcomings or do not fully meet the criteria set by the OJK.
18.	Astuti & Suprntaningrum (2022)	“Pengaruh Penerapan SIA, SPI dan Peran Audit Internal terhadap Kualitas Laporan Keuangan Pada Indojoya Group”	All variables exert a substantial favorable influence on the quality of financial reporting.
19	Sijabat & Virandi (2023)	“Pengaruh Kompetensi Sumber Daya Manusia, Peran Audit Internal dan Penerapan Sistem Informasi Akuntansi terhadap Kualitas Laporan Keuangan”	All variables affect financial reports.
20.	Hasan et al. (2023)	“Pengaruh Kompetensi Staf Keuangan, Efektivitas Sistem Pengendalian Internal, dan Peran Audit Internal terhadap Kualitas Laporan Keuangan Pemerintah Kabupaten Barru”	All variables have a positive and significant effect on the quality of Barru Regency Government financial reports
21.	Budiantoro et al. (2022)	“Pengaruh Peranan Audit Internal, Sistem Pengendalian Internal, dan Kompetensi Staf Akuntansi terhadap Kualitas Laporan Keuangan”	All variables have a positive and significant effect on the quality of financial reports
22.	Zulvia (2022)	“Pengaruh Standar Akuntansi Pemerintah, Internal Audit, Kualitas Sumber Daya Manusia, Sistem Informasi Akuntansi, Teknologi Informasi, Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan di Instansi Pemerintah Daerah Kota Padang”	1) The study's findings indicate that Government Accounting Standards and Human Resource Quality positively influence the quality of financial statements. 2) Internal Audit does not substantially influence the quality of Local Government Financial Statements.
23.	Pamungkas et al. (2023)	“Pengaruh Audit Internal dan Akuntabilitas Sektor Publik terhadap Kualitas Penyajian Laporan Keuangan dalam	All elements significantly influence the quality of financial report presentation in the management of village budget distribution in Pontang District in 2022.

No	Authors	Title	Research Result
24.	Irafah et al. (2020)	Mengelola Alokasi Dana Desa di Kecamatan Pontang Tahun 2022” “Pengaruh Kompetensi Sumber Daya Manusia, Peran Internal Audit, dan Kesuksesan Penerapan Sistem Informasi Keuangan Daerah terhadap Kualitas Laporan Keuangan”	All variables affect the quality of financial statements.
25.	Fauzi & Urip Wardono (2022)	“Peran Internal Audit Atas Kualitas Laporan Keuangan Pada Perusahaan”	Internal auditing plays a vital role in ensuring the quality of external audits, in this case, the quality of financial statement audits.
26.	Anwar & Amyar (2020)	“Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Audit Internal dalam Pengambilan Keputusan Laporan Keuangan Studi Kasus pada PT Damar Bandha Jaya Bogor”	<ol style="list-style-type: none"> 1) There is a negative and significant influence of Independence on Internal Audit Quality in Financial Statement Decision Making 2) There is a positive and significant influence of Objectivity on Internal Audit Quality 3) There is a positive and significant influence of Work Experience on Internal Audit Quality in Financial Statement Decision Making 4) There is no significant influence of Knowledge and Integrity on Internal Audit Quality in Financial Statement Decision Making.
27.	Aswar (2020)	“Assessing The Impact Of Influencing Factors On The Quality Of Local Government Financial Statements”	<ol style="list-style-type: none"> 1) Internal control methods and information technology substantially influence the quality of financial reports in local government. 2) The adoption of government accounting standards does not influence the quality of financial reports produced by local governments.
28.	Hamdy et al. (2025)	“Digital Transformation and the Quality of Accounting Information Systems in the Public Sector: Evidence from Developing Countries”	<ol style="list-style-type: none"> 1) Regulatory authorities in emerging markets must remain informed about the latest advancements in the digital landscape. They must navigate the obstacles presented by digital revolution in the accounting and auditing professions. 2) Accountants and auditors in the public sector of Egypt and Saudi Arabia must adapt to and leverage the new digital landscape, while also acquiring the requisite skills to manage, supervise, and evaluate emerging technical tools.
29.	Hariani et al. (2021)	“Determinants of Financial Reporting Quality: an Empirical Study Among Local Governments In Indonesia “	<ol style="list-style-type: none"> 1) Commitment to the Organization strengthens the effect of Internal Control Systems and Effective Information Technology Governance on the quality of financial reports was rejected. These results provide evidence of a significant indirect influence between Regulations on Performance Measurement and Political Influence on the quality of financial reports through Transparency. 2) The quality of financial statements,

No	Authors	Title	Research Result
30.	Sarwono & Handayani (2021)	“Effect Technology Information on Quality Financial Statement With Internal Control As Moderating Variable”	stemming from accounting activities, delivers comprehensible financial information utilized by users for future decision-making. 1) Information technology significantly impacts the quality of financial reports produced by local government entities. 2) Internal control is crucial in both private and public sector enterprises.

Table 1 illustrates that the quality of financial statements is influenced by several essential factors, including the use of information technology, accounting information systems, internal control frameworks, human resource competencies, and the role of internal audit. Overall, the majority of research findings suggest that these characteristics have a positive and significant impact on the quality of financial statements, both individually and collectively.

Nevertheless, certain research indicate discrepancies, especially about the impact of information technology and human resource proficiency, which in some instances do not demonstrate a substantial effect. The role of internal audit has disparate outcomes, with certain research revealing a substantial impact, whereas others suggest a minimal or negligible influence.

Furthermore, scant research has examined the impact of moderating or mediating variables, such as organizational commitment and internal control systems, on the relationship between information technology or accounting information systems and the quality of financial statements. This indicates that study on the relationships among these variables is limited, providing an opportunity for future studies to investigate more complex linkages for enhanced comprehension.

1.1 DISCUSSION

3.2.1 The Effect of Technology Utilization on the Quality of Financial Statements

Financial statements encapsulate the recording process, representing financial events that occurred during a certain accounting period (Baridwan, 2021). The caliber of financial statements in modern public and private sector organizations is increasingly influenced by the utilization of information technology. An evaluation of several publications and journals reveals that technology is crucial for improving the quality, precision, and promptness of financial reporting. Information technology is defined as a system utilized to process, collect, and store data to produce relevant, reliable, and timely information for decision-making purposes.

Research undertaken by Eris Lestari (2025) demonstrates that technology significantly enhances the quality of financial accounts. The incorporation of technology in accounting procedures allows firms to improve efficiency in the recording, processing, and reporting of financial data, thus reducing errors and enhancing transparency. The findings align with prior research by Aswar, 2020; Ayem & Amahala, 2023; Cahmawati & Romandhon, 2021; Firza & Akbar, 2024; Heinrich & Probohudono, 2023; Himawan et al., 2023; Sarwono & Handayani, 2021; Sugiarti & Hasanah Setyowati (2024), which collectively indicate that the application of technology significantly enhances the quality of financial reporting.

Nonetheless, other investigations yield divergent results. A study by Amanda Yulia Damayanti et al. (2024) indicates that technology usage does not substantially influence the quality of financial accounts. This is due to the insufficient implementation of accounting information technology inside the Kebumen Regency OPD, where the utilized systems have not entirely fulfilled the requisite standards and are not yet in accordance with appropriate accounting principles. Comparable findings are also reported in the research conducted by Hariani et al., 2021; Lantu et al., 2023; Lusiana & Akhmad (2023), suggesting that the application of technology does not invariably ensure enhancements in the quality of financial reporting.

The observed inconsistencies indicate that the efficacy of technology in improving financial statement quality is significantly contingent upon supporting factors, including the quality of system implementation, user proficiency, organizational dedication, and the sufficiency of internal controls. Consequently, technology alone is inadequate; it requires robust governance and competent monitoring to provide optimal financial reporting results.

3.2.2 The Effect of Internal Control on the Quality of Financial Statements

Government Regulation No. 71 of 2010 concerning the Government Internal Control System (SPIP) delineates internal control as a comprehensive process that includes auditing, assessment, monitoring, and other supervisory tasks relevant to the fulfillment of organizational duties and functions. This procedure aims to guarantee that organizational tasks are performed effectively, efficiently, and in accordance with established standards. In financial reporting, internal control is crucial for ensuring the reliability, accuracy, and transparency of financial statements, while also reducing the risk of errors and fraud in the accounting process.

A literature assessment of multiple articles and journals indicates that internal control is a crucial factor in the production of high-quality financial statements. Research findings by Budiantoro et al., 2022; Cahmawati & Romandhon, 2021; Eris Lestari, 2025; Fauzi & Urip Wardono, 2022; Irafah et al., 2020; Lusiana & Akhmad, 2023; Pamungkas et al., 2023; Putri & Triandi (2020) consistently demonstrate that internal control favorably and significantly affects the quality of financial statements. These findings indicate that strong internal control systems can enhance the financial reporting process by assuring compliance with accounting standards, increasing data accuracy, and enabling timely reporting.

Moreover, robust internal control systems enhance oversight and risk management inside a business. This enables management to identify anomalies swiftly and implement remedial measures rapidly, hence enhancing the reliability of financial information provided to stakeholders. Thus, a well-executed internal control system not only improves operational efficiency but also bolsters stakeholder confidence in the organization's financial statements. This indicates that effective supervision can enhance the reliability and precision of financial reporting (Eris Lestari, 2025).

The outcomes of this study generally support previous literature, which claims that the use of information technology and internal control systems considerably improves the quality of financial statements. The findings correspond with studies suggesting that Accounting Information Systems (AIS), internal control frameworks, and digital technologies such as SAKTI improve the precision, promptness, and reliability of financial reporting. This corresponds with research emphasizing the importance of technology and internal controls in improving the transparency and effectiveness of financial reporting in both public and private sectors.

Nonetheless, there are discrepancies with certain prior research outcomes. Concerning the issue of technology utilization, numerous studies indicate that technology does not consistently exert a major influence on the quality of financial reports, especially when system implementation is suboptimal or fails to adhere to relevant accounting standards. This contradiction suggests that the efficacy of technology relies not solely on its availability but also on the degree of implementation, user proficiency, and the organization's preparedness to embrace the system.

Consequently, prior research suggests that internal control and internal audit do not consistently exert a significant influence on the quality of financial statements in certain settings. This indicates that result variances may be affected by disparities in study domains, measurement techniques, and the efficacy of internal control system implementation within each institution. Moreover, recent research, including Siddique et al. (2022), underscores a contextual gap, as the majority of AIS studies predominantly concentrate on the private sector, while the public sector—characterized by unique regulatory and accountability features—remains insufficiently examined, particularly regarding government-based systems like SAKTI. Furthermore, Alharasis et al. (2025) assert that study advancements are starting to integrate moderating elements like audit quality, but these are confined to particular scenarios. Faugere (2024) emphasizes that discrepancies in research results are

influenced by variances in the metrics used to assess financial statement quality and the degree of technology adoption maturity.

This study corroborates the majority of prior empirical findings (consistency) while simultaneously exposing discrepancies in research outcomes (research gap), especially concerning the efficacy of technology and internal controls in diverse organizational contexts. This highlights the necessity for additional, more cohesive research centered on the public sector with a more holistic methodology.

This study indicates that the application of information technology and internal control systems significantly enhances the quality of financial statements. The efficacy of these characteristics is significantly contingent upon supporting conditions, including user competency, system implementation quality, and organizational readiness. Consequently, technology and internal control should not be seen as independent elements; rather, they must be included within an effective organizational governance framework to attain superior financial reporting quality.

The findings indicate that government and public sector organizations should prioritize not only the implementation of financial information systems like AIS and SAKTI but also the enhancement of internal control mechanisms and the development of human resource capabilities. Ongoing training, oversight, and adherence to accounting standards are crucial for enhancing the accuracy, reliability, and transparency of financial reporting for decision-making.

4. CONCLUSION

A Systematic Literature Review (SLR) of 30 journal papers indicates that technology generally enhances the quality of financial reports, albeit with inconsistent effects. Numerous research indicate that accounting technologies, including SAKTI, SIPKD, and other financial information systems, enhance the accuracy and timeliness of reporting; nevertheless, some studies reveal negligible outcomes attributed to insufficient user competence, inadequate infrastructure, and a lack of system integration. Internal control (internal audit/SPIP) routinely demonstrates a favorable and substantial impact on the quality of financial reporting by enhancing reliability, transparency, and regulatory compliance, while also mitigating errors and fraud. The integration of effective technology utilization and robust internal controls yields the most significant enhancement in financial statement quality, as internal controls assure proper technology implementation and mitigate possible risks.

This study used a literature review methodology without direct data collection, limiting causal interpretation. Additionally, the examined studies differ in context, techniques, and measuring indicators, potentially impacting outcome consistency. The analysis exclusively concentrates on the usage of information technology and internal control, neglecting a thorough examination of other influencing aspects. Consequently, it is advisable for future research to employ empirical methodologies, enhance the research model by incorporating variables such as internal audit efficacy, human resource proficiency, and organizational governance, and concentrate more on the public sector context, specifically government financial reporting systems like SAKTI, to achieve more comprehensive and pertinent findings.

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